

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Andrew Lucas  
DOCKET NO.: 05-01394.001-R-1  
PARCEL NO.: 16-15-105-028

The parties of record before the Property Tax Appeal Board are Andrew Lucas, the appellant; and the Lake County Board of Review.

The subject property consists of a two-story brick and frame dwelling containing 1,984 square feet of living area that was built in 1985. Features include an unfinished basement, central air conditioning, a fireplace, and a 462 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis detailing three suggested comparables located within 300 feet from the subject. The appellant described the comparables as two-story dwellings. However, the evidence in this record indicated the appellant's comparables are comprised of a tri-level dwelling, a part one and three-quarter and part two-story dwelling, and a part one-story and part-two story dwelling. The dwellings are of frame construction that were built in 1940 or 1941. The appellant testified comparables 1 and 2 were renovated in 1990 and 1993, respectively. The comparables have basements, two of which are partially finished. Two comparables have central air conditioning. All the comparables contain a fireplace and attached or detached garages ranging in size from 253 to 420 square feet. The dwellings range in size from 1,855 to 3,016 square feet of living area and have improvement assessments ranging from \$73,582 to \$87,775 or from \$26.44 to \$39.67 per square foot of living area. The subject property has an improvement assessment of \$102,656 or \$51.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$155,191 was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	52,535
IMPR.:	\$	98,205
TOTAL:	\$	150,740

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review submitted property record cards and a spreadsheet detailing five comparables. Three comparables are located in subject's assessment neighborhood and two comparables are located in different assessment neighborhoods, as defined by the local assessor. Two of the comparables are located in close proximity along the subject's street. They consist of two-story brick, frame or brick and frame dwellings that were constructed from 1919 to 1977. Four comparables have unfinished basements and one comparable does not have a basement. Four comparables contain central air conditioning, three comparables have a fireplace, and three comparables have garages ranging in size from 462 to 528 square feet. The dwellings range in size from 1,426 to 2,706 square feet of living area and have improvement assessments ranging from \$77,258 to \$127,755 or from \$47.04 to \$54.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a slight reduction in the subject assessment is warranted.

The parties submitted eight assessment comparables for the Board's consideration. The Board placed less weight on all the comparables submitted by the appellant due to their dissimilar design/story height when compared to the subject. Furthermore, these comparables are older in age and one comparable is larger in size when compared to the subject. The Board also gave diminished weight to three comparables submitted by the board of review due to their older age when compared to the subject. Additionally, one comparable of these comparables does not have a basement, dissimilar to the subject. The Board finds the remaining two comparables to be most representative of the subject in terms of age, size, design, location and amenities. These comparables have improvement assessments of \$97,468 and \$127,755 or \$47.04 and \$47.21 per square foot of living area. The subject property has an improvement assessment of \$51.74 per square foot of living area, which is higher than the only two similar comparables contained in this record. After considering adjustments to these comparables for differences when compared to the subject, such as age, size and features, the Board finds a

slight reduction in the subject's improvement assessment is supported.

Based on this analysis, the Property Tax Appeal Board finds the evidence demonstrates a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.